

§ 40.522

(1) The full name and address (including city and State) of the purchaser (or recipient, if there is no purchaser);

(2) The full name, address (including city and State), and driver's license number of the person picking up the processed tobacco for delivery;

(3) The license number of the vehicle in which the processed tobacco is removed from the manufacturer's premises;

(4) The street address of the destination of the processed tobacco;

(5) The quantity of processed tobacco in the shipment;

(6) A declaration by the purchaser (or recipient, if no purchaser) of the specific purpose of the purchase or receipt (for example, delivery to another, resale); and

(7) A declaration by the purchaser (or recipient, if no purchaser) of the name and address of his or her principal when acting as an agent.

(c) The entries in the records of removals required under this section must be made for each day by the close of the business day following the day on which the removal occurs. Although no particular format for the records in this section is prescribed, the required information must be readily ascertainable from the records kept.

(26 U.S.C. 5741)

§ 40.522 Reports.

(a) *General.* Every manufacturer of processed tobacco must prepare a monthly report on TTB F 5250.1 in accordance with the instructions for the form. The report must be prepared at the times specified in this section and must be prepared whether or not any operations or transactions occurred during the period covered by the report. The manufacturer must retain a copy of each report in accordance with the provisions of this subpart.

(b) *First report(s).* The first monthly report must be submitted by the 20th day of the month following the month in which the permit or authorization is issued. If the manufacturer is operating as a manufacturer of processed tobacco under the transitional rule set forth in § 40.493, the manufacturer must submit the first report by the 20th day of the month following the month in which TTB provides written acknowl-

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edgement of the receipt of the application filed under § 40.492. In the transitional case, the manufacturer must also submit reports for all previous months back to April 2009. For example, a manufacturer who receives an acknowledgement, dated July 17, 2009, must submit by August 20, 2009, a total of four reports, one each for April, May, June, and July 2009.

(c) *Reports of no activity.* Reports with the notation "No Activity" must be made for those months in which no activity occurs.

(d) *Reports of removals.* A manufacturer who removes processed tobacco for shipment to someone other than a person holding a TTB permit as a manufacturer of processed tobacco, a manufacturer of tobacco products, or an export warehouse proprietor must report such removal on TTB F 5250.2 by the close of the business day on the day following the removal, in accordance with the instructions on the form. A manufacturer operating under the transitional rule set forth in § 40.493 must also comply with the requirements of this paragraph.

(e) *Concluding report.* A concluding report, covering the period from the first of the month to the date of the concluding inventory, shall be made with such inventory.

(26 U.S.C. 5722)

EFFECTIVE DATE NOTE: By T.D. TTB-80, at 74 FR 37552, July 29, 2009, § 40.522 was amended in the last sentence of paragraph (b) by revising the date "August 15, 2009" to read "August 20, 2009", effective July 29, 2009 through June 22, 2012.

§ 40.523 Inventories.

Every manufacturer of processed tobacco must provide a true and accurate inventory on TTB F 5210.9 in accordance with instructions for the form. The manufacturer must make such an inventory at the time of commencing business, at the time of transferring ownership, at the time of changing location of the factory, at the time of concluding business, and at such other time as any appropriate TTB officer may require. In the case of a manufacturer operating under the transitional rule set forth in § 40.493, that manufacturer must make an inventory within